

DEPARTMENT OF FINANCE  
UNIFORM CODES MANUAL  
RECEIPTS

All receipts, will be accounted in one of the following six receipt types:

- **Revenue** -- Governmental fund receipts generally derived from taxes, licenses, and fees or investment earnings.
- **Operating Revenue** -- Receipts derived from operations of Proprietary or Fiduciary funds.
- **Transfers from Other Funds** -- Monies moved between state funds.
- **Receipts from Federal Government** -- Monies received directly from the federal government.
- **Other Receipts** -- Abatements and receipts not otherwise classified.
- **Reimbursements** -- Receipts for goods or services provided to others.

Each receipt type is discussed in detail in the following sections.

The code structure for receipts is contained in a six-digit field. The first digit of the six-digit code is assigned a unique number to signify receipt type. These codes are shown on page REC-2. Within the remaining five digits, the coding structure varies between receipt types. Two of the receipt types use all five digits for further classification of the statewide code. The other four receipt types use from two to four of the five digits with the remaining digits available for use by departments when greater detail is needed. The optional coding is intended for use only within departmental accounting systems. The optional lower level of detail coding, if used, must be summarized to the statewide code with the optional digits zero for use in centralized or statewide accounting and reporting systems. It is possible that currently optional digits might be required for statewide purposes in the future. Therefore, the need to use these optional digits should be considered carefully.

Questions regarding receipts should be directed to the Department of Finance, Fiscal Systems and Consulting Unit at (916) 324-0385, CALNET 454-0385 or by e-mail at [fscuhotline@dof.ca.gov](mailto:fscuhotline@dof.ca.gov). For your individual department you may also contact your Information Services/CALSTARS analyst if one has been assigned to your department, at (916) 445-0211 or CALNET 485-0211.

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RECEIPTSLevel #1, Digit 1  
Code NumberTitle

1XXXXX	Revenue
2XXXXX	Operating Revenue
3XXXXX	Transfers from Other Funds
4XXXXX	Receipts from Federal Government
5XXXXX	Other Receipts
9XXXXX	Reimbursements
7XXXXX	Unassigned
8XXXXX	Unassigned